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उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा
अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, October 20, 2023

S.O.152 .-In exercise of the powers conferred by sub-section (3) of section 54 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in this department's notification no. F.12(56)FD/Tax/2017-Pt-I-53, dated the 29th June, 2017, namely:-

In the said notification, in opening paragraph, for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Rajasthan Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

[F.12 (11) FD/Tax/2023-Pt-I- 55]
By Order of the Governor,

Jaswant Singh,
Joint Secretary to the Government.